

United States of America v. Noelle L. Keller

PETITION TO ENFORCE IRS SUMMONS

Exhibit 1

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UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF MARYLAND

UNITED STATES OF AMERICA, and)	
)	
Petitioner)	
)	
v.)	Civil Action No.
)	
NOELLE L KELLER)	
)	
Respondent.)	

DECLARATION

INDIRA PERSAUD declares:

1. I am a duly commissioned revenue officer employed in the Small Business/Self-Employed Division Central Compliance Area of the Internal Revenue Service at 31 HOPKINS PLAZA, ROOM 950 GRP 16, BALTIMORE, MD 21201-2825 .
2. In my capacity as a revenue officer I am conducting an investigation for the collection of tax liability of WILLIAM M III & NOELLE L KELLER for the calendar year(s) ended: December 31, 2008, December 31, 2009, December 31, 2010, December 31, 2011, December 31, 2012, December 31, 2013, December 31, 2014, December 31, 2015, and December 31, 2017 .
3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on 01/27/2025 , an administrative summons, Internal Revenue Service Form 6637 , to NOELLE L KELLER , to give testimony and to produce for examination books, papers, records, or other data as described in said summons . The summons is attached to the petition as Exhibit A.

4. In accordance with Section 7603 of Title 26, U.S.C., on 01/27/2025 , I served an attested copy of the Internal Revenue Service summons described in Paragraph (3) above on the respondent, NOELLE L KELLER , by leaving a copy at last and usual place of abode , as evidenced in the certificate of service on the reverse side of the summons.

5 On 01/27/2025 , I served the notice required by Section 7609(a) of Title 26, U.S.C., on NOELLE L KELLER , by leaving a copy at last and usual place of abode , as evidenced in the certificate of service of notice on the reverse side of the summons.

6. On 02/27/2025 , the respondent NOELLE L KELLER , did not appear in response to summons . The respondent's refusal to comply with the summons continues to the date of this declaration.

7. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to collect the federal tax liability of WILLIAM M III & NOELLE L KELLER for the calendar year(s) ended December 31, 2008, December 31, 2009, December 31, 2010, December 31, 2011, December 31, 2012, December 31, 2013, December 31, 2014, December 31, 2015, and December 31, 2017 .

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 21st day of April, 2025.

Indira Persaud

INDIRA PERSAUD , REVENUE OFFICER